

SENATE BILL 763

By Massey

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by
adding the following as a new section:

67-6-358.

There is exempt from the tax imposed by this chapter the sale of official
Tennessee state flags and flags of the United States. This section does not apply to
miniature flags or flags sold as souvenirs, novelties, decorations, or toys.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.